

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications Fiscal Year Ended June 30, 2008

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.



DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2008

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 259,969	69,474	200,808	128,635	Cash	128,635
Animal Waste Treatment System Loan Program	613,211	7,192,249	7,539,836	265,624	Cash	265,624
Beginning Farmer Loan Program	74,134	37,382	39,438	72,078	Cash	72,078
Agricultural Product Utilization Contributor Tax Credit Program	309,109	6,589,522	6,666,379	232,252	Cash	232,252
Family Farm Breeding Livestock Loan Program	24,402	10,909	125	35,186	Cash	35,186
Mo. State Fair Escrow Account	1,197,159	1,378,052	1,866,882	708,329	Cash	708,329
Mo. State Fair Foundation	114,504	179,061	132,716	160,849	Cash	160,849
Mo. State Fair Agricultural Youth Fund	113,290	142,003	126,610	128,683	Cash	128,683
Mo. State Fair Sheep Producers Fund	24,367	147		24,514	Cash	24,514
Mo. State Fair Endowment Fund	512	5		517	Cash	517
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 1,287,024	933,985	1,798,507	422,502	Cash	422,502
Consumers Promotion	8,500	9	8,509	0		
TriCor Multistate Litigatin Cost Share		271,977		271,977	Cash	271,977
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 3,538,545	35,779,328	36,211,164	3,106,709	Cash	3,106,709
Inmate Canteen Fund	14,090,616	31,393,206	30,210,660	15,273,162	Cash	15,273,162
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 349,415,464	261,513,807	216,360,336	394,568,935	Cash, TI	2,194,518,297
Missouri Development Finance Board	76,054,613	10,796,515	17,606,895	69,244,233	Cash, TI, Rec, Eq, Pre Exp	64,244,233
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 392,756	29,080	11,641	410,195	Cash, CS	410,195
Student and Activities Fund	183,609	193,044	197,811	178,842	Cash	178,842
Missouri School for the Blind:						
Trust Fund	6,658,472	529,336	554,762	6,633,046	Cash, CS	6,633,046
Activities Fund	62,808	122,339	113,980	71,167	Cash	71,167
Student Fund	2,811	126	1,048	1,889	Cash	1,889
Handicapped Children's Trust Fund	438,770	112,322	88,604	462,488	Cash, CS	462,488

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2008

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION:						
Missouri Student Loan Program Atom Account	\$ 1,338,045	228,479,492	229,786,381	31,156	Cash	31,156
<u>University of Central Missouri:</u>						
Current General Fund	\$ 20,461,573	72,157,232	66,976,766	25,642,039	TI, FA, CD	25,642,039
Current Restricted Fund	18,021	12,388,388	12,010,812	395,597	TI, FA, CD	395,597
Auxiliary Services Designated	4,541,601	28,882,912	28,211,176	5,213,337	TI, FA, CD	5,213,337
Loan Funds - Restricted Fund	8,028,073	568,409	192,686	8,403,796	Rec	8,403,796
Unexpended Plant Restricted Fund	10,549,675	12,152,592	10,097,839	12,604,428	FA	12,604,428
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 1,214,190	7,628,463	7,641,995	1,200,658	Cash, Rec	1,200,658
Other Revenues	(292,626)	351,643	197,649	(138,632)	Cash, Rec	(138,632)
Current Funds - Restricted:						
Federal Grants	409,777	6,683,244	6,690,923	402,098	Cash, Rec	402,098
Other Gifts, Grants, and Contracts	462,340	633,342	592,753	502,929	Cash, Rec	502,929
Loan Fund	50,951	1,995	197	52,749	Cash, Rec	52,749
Endowment	838,462	22,275		860,737	Cash, Rec	860,737
Plant	20,828,245	2,239,186	3,298,969	19,768,462	Cash, TI	19,768,462
<u>Lincoln University:</u>						
Current Funds	\$ 6,860,295	53,158,662	52,432,949	7,586,008	Cash, TI, Rec, Pre Exp	7,586,008
<u>Missouri Southern State University:</u>						
Current Funds	\$ 56,080,952	44,883,756	45,920,365	55,044,343	Cash, Rec, Inv, Pre Exp, Eq	91,212,962
<u>Missouri Western State University:</u>						
Education and General:						
Student Fees	\$	21,247,204	21,247,204	0		
Interest Income		481,710	481,710	0		
State Vocational Reimbursements		29,963	29,963	0		
Reimbursement from Auxiliary		169,020	169,020	0		
Miscellaneous Income		181,710	181,710	0		
Auxiliary Services:						
Student Fees		1,121,090	1,121,090	0		
Sales and Services		7,627,073	7,627,073	0		
Interest Income		285,800	285,800	0		

See page 106 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2008**

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating and Designated	\$ 9,562,151	55,839,466	58,834,428	6,567,189	Cash, Inv, Rec	12,494,088
Auxiliary Enterprises		21,399,559	21,399,559	0	Cash, Inv, Rec	831,977
Restricted	668,082	11,201,228	11,552,785	316,525	Cash, Rec	1,327,049
Loan Fund	2,876,678	60,560	74,414	2,862,824	Cash, Rec	2,482,803
Plant Fund:						
Renewals and Replacements	(2,999,083)	5,733,807	6,935,124	(4,200,400)	Cash, Rec	(2,456,222)
Debt Service	2,858,185	7,877,670	6,768,937	3,966,918	Cash	3,966,918
Investment in Plant	192,094,131	4,584,082	548,850	196,129,363	Eq	165,159,473
<u>Southeast Missouri State University:</u>						
Current Fund	\$ 29,134,010	120,314,253	124,319,364	25,128,899	Cash, Inv, Rec	40,885,189
Loan Fund	860,272	88,315	105,889	842,698	Cash, Rec	5,092,640
Endowment and Similar Funds	4,192,042	183,488		4,375,530	TI	4,375,529
Plant Fund	190,379,874	65,716,534	52,572,454	203,523,954	Cash, Inv, Rec	332,388,055
Agency Fund	79,601	491,550	468,286	102,865	Cash, Rec	104,343
<u>Missouri State University:</u>						
General Operating Fund:						
Undesignated Fund	\$ 39,802,815	81,471,503	68,565,978	52,708,340		
Designated Fund	3,564,502	7,691,305	8,484,490	2,771,317		
Endowment	722,262	22,500		744,762		
Total General Operating Fund	44,089,579	89,185,308	77,050,468	56,224,419	Cash, TI, Rec, Inv, Other	82,134,787
Other Funds:						
Designated Fund	5,795,092	13,872,593	13,946,300	5,721,385	Cash, TI, Rec, Inv, Bldg, Eq, Other	6,660,859
Auxiliary Fund	60,510,404	46,196,267	43,285,675	63,420,996	Cash, TI, Rec, Inv, Bldg, Eq, Other	95,722,526
Restricted and Loan Fund	3,928,751	18,044,828	18,068,025	3,905,554	Cash, Rec	5,048,761
Plant Fund	168,673,816	22,928,585	52,182,693	139,419,708	Cash, TI, Rec, Inv, CWIP, Bldg, Eq, Other	219,996,935
West Plains Fund	14,322,506	5,341,785	4,416,253	15,248,038	Cash, TI, Rec, Inv, CWIP, Bldg, Eq, Other	16,431,167
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 59,728,603	66,775,365	58,328,860	68,175,108	Cash, TI, Rec, Inv	74,832,049
Current Funds - Restricted	10,184,542	6,983,575	7,467,098	9,701,019	Cash, Rec	9,459,547
Plant Fund	15,797,694	2,129,217	11,435,897	6,491,014	TI, Eq	154,609,873
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (1,833,202,000)	1,643,619,000	2,009,117,000	(2,198,700,000)	Cash, TI, Rec, Inv	897,572,000
Restricted Funds	40,870,000	297,408,000	280,437,000	57,841,000	Cash, TI, Rec, Inv	133,883,000

See page 106 for explanation of footnotes.

(continued on next page)

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2008

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 91,012,357	618,993,604	496,711,740	213,294,221	Cash	213,294,221
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 176,622	2,259,271	2,241,673	194,220	Cash	194,220
Bellefontaine Habilitation Center	383,629	1,640,552	1,598,056	426,125	Cash	426,125
Central Missouri Regional Center	266,258	5,052,453	4,954,462	364,249	Cash	364,249
Cottonwood Residential Treatment Center	1,128	5,946	6,127	947	Cash	947
Fulton State Hospital	486,293	2,257,043	2,251,253	492,083	Cash	492,083
Hannibal Regional Center	215,505	2,786,245	2,763,253	238,497	Cash	238,497
Hawthorn Children's Psychiatric Hospital	2,224	23,229	22,160	3,293	Cash	3,293
Higginsville Habilitation Center	154,535	1,541,113	1,500,004	195,644	Cash	195,644
Joplin Regional Center	323,684	2,402,323	2,439,248	286,759	Cash	286,759
Kansas City Regional Center	872,868	10,634,986	10,440,938	1,066,916	Cash	1,066,916
Kirksville Regional Center	78,044	1,252,866	1,237,421	93,489	Cash	93,489
Marshall Habilitation Center	190,163	1,816,912	1,812,645	194,430	Cash	194,430
Metro St. Louis Psychiatric Center:						
Non-Appropriated Fund	11,683	148,319	117,767	42,235	Cash	42,235
Total Donated Stock	11,188		2,227	8,961	CS	8,961
Mid-Missouri Mental Health Center	266	59,910	57,750	2,426	Cash	2,426
Missouri Sexual Offender Treatment Center	14,541	64,427	58,921	20,047	Cash	20,047
Nevada Habilitation Center	288,077	742,524	663,930	366,671	Cash	366,671
Northwest Mo. Pyschiatric Rehabilitation Center	182,485	599,088	664,781	116,792	Cash	116,792
Poplar Bluff Regional Center	225,473	2,543,514	2,510,326	258,661	Cash	258,661
Rolla Regional Center	397,802	2,035,534	2,099,507	333,829	Cash	333,829
Sikeston Regional Center	226,483	1,971,905	1,993,626	204,762	Cash	204,762
Southeast Mo. Mental Health	252,917	2,176,886	2,170,308	259,495	Cash	259,495
Southeast Mo. Residential Services	19,157	450,958	434,322	35,793	Cash	35,793
Southwest Mo. Mental Health	45,335	340,159	323,058	62,436	Cash	62,436
Springfield Regional Center	309,288	2,640,014	2,585,078	364,224	Cash	364,224
St. Louis Developmental Dis. Treatment Center	249,234	1,703,764	1,675,158	277,840	Cash	277,840
St. Louis Regional Center	805,315	7,373,105	7,173,299	1,005,121	Cash	1,005,121
St. Louis Psychiatric Rehabilitation Center	602,381	3,572,055	3,344,540	829,896	Cash	829,896
Western Missouri Mental Health	45,939	419,276	421,428	43,787	Cash	43,787
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 168,446	131,915	98,068	202,293	Cash	202,293

See page 106 for explanation of footnotes.

(continued on next page)

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2008

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
OFFICE OF ADMINISTRATION:						
KC and St. Louis Earnings Tax Account	\$ 145,589	2,213,874	2,210,959	148,504	Cash, Repo	148,504
Missouri Savings Bond Account	12,222	281,550	283,550	10,222	Cash	10,222
Old Age Survivors Disability and Health Insurance Trust Fund	3,903	304,343,193	304,343,242	3,854	Cash	3,854
MO State Employees Deferred Comp. Fund	26,466	12,049,463	12,075,929	0		
State of MO Cafeteria Plan Account	12,781	224,573	221,231	16,123	Cash	16,123
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 88,225	3,087,904	3,044,990	131,139	Cash	131,139
Fiduciary Residents Cash Fund		57,467	57,467	0		
Veterans' Home Foundation	499,644	338,045	229,319	608,370	Cash, CD, CS, Rec	608,370
Mo. Veterans' Home, Mexico:						
Assistance League	452,745	183,596	130,521	505,820	Cash, CD	505,820
Residents Cash Fund	132,103	3,296,673	3,228,207	200,569	Cash	200,569
Fiduciary Residents Cash Fund	1,240	58,706	59,899	47	Cash	47
Mo. Veterans' Home, Mt. Vernon:						
Assistance League	657,733	106,830	150,802	613,761	Cash, CD	613,761
Residents Cash Fund	189,049	4,273,857	4,259,372	203,534	Cash	203,534
Fiduciary Residents Cash Fund		59,426	59,426	0		
Mo. Veterans' Home, St. James:						
Assistance League	181,752	233,272	212,059	202,965	Cash	202,965
Residents Cash Fund	278,540	3,242,040	3,257,928	262,652	Cash	262,652
VA Fiduciary Fund	1,801	29,171	30,972	0		
Social Security Beneficiaries Account		64,146	64,146	0		
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	513,545	6,258,719	6,280,788	491,476	Cash	491,476
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	80,738	728,770	684,031	125,477	Cash	125,477
Mo. Veterans' Cemetery, Springfield	33,484	13,012	6,144	40,352	Cash	40,352
Mo. Veterans' Commission Foundation	48,225	17,071	6,011	59,285	Cash, CD	59,285
Mo. Veterans' Home, Cameron:						
Assistance League	40,074	66,947	51,164	55,857	Cash, CD	55,857
Residents Cash Fund	219,435	1,267,006	1,352,567	133,874	Cash	133,874
Fiduciary Fund	56,524	56,189	40,657	72,056	Cash	72,056

See page 106 for explanation of footnotes.

(continued on next page)

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2008

Name of Fund or Source	Balance June 30, 2007	Receipts	Expenditures	Balance June 30, 2008 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 8,056,993,537	364,092,987	487,056,212	7,934,030,312	Cash, Rec, TI, Eq	9,047,648,083
Judicial Plan	72,180,820	27,285,248	22,124,965	77,341,103	Cash, Rec, TI, Eq	88,056,100
Mo. State Employees Medical Care Plan,						
Life and LTD Insurance Program	397,762	28,470,861	28,516,855	351,768	Cash, Rec, TI	3,330,552
Deferred Compensation		60,494,667	60,520,713	(26,046)	Cash, Rec, TI	47,249
Public School Retirement System of Missouri	29,283,666,821	(291,157,919)	1,557,365,974	27,435,142,928	Cash, Rec, TI, Eq, Pre Exp	30,637,760,870
Public Education Employee Retirement System of Missouri	2,681,176,296	28,713,036	134,264,684	2,575,624,648	Cash, Rec, TI, Eq, Pre Exp	2,865,741,259
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Northeast Community Treatment						
Center Canteen Fund	\$ 422	204	580	46	Cash	46
W.E. Sears Youth Center	606	700	658	648	Cash	648
Excel School Canteen Fund	475	125	52	548	Cash	548
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 21,282,131	43,197,396	19,796,769	44,682,758	Cash, TI	44,682,758
MoDOT & MSHP Medical and Life Insurance	13,634,699	103,841,784	106,785,045	10,691,438	Cash, TI, Rec, CD	31,745,987
Mo Highway and Transportation Com Self Insurnace	17,019,298	15,596,273	32,103,153	512,418	Cash, TI, FA, Rec	65,693,833
Mo Transportation Finance Corp	82,781,039	3,471,991	48,060	86,204,970	Cash, TI, Rec	86,209,253
Motor Carrier Services	12,832,519	190,898,932	196,498,763	7,232,688	Cash, TI, Rec	7,232,688
STATE TREASURER'S OFFICE:						
Special Obligation Refunding Bond:						
Depreciation and Replacement	\$ 1,099,249	49,970		1,149,219	Cash, Repo	1,149,219
BPB A2001:						
Const JCCC	807,561	7,013	814,574	0		
Chillicothe Prison	99,994,591	2,621,209	74,679,760	27,936,040	Cash, Repo	27,936,029
TOTAL NON-APPROPRIATED FUNDS	\$ 40,052,222,113	4,962,399,947	7,291,538,372	37,723,083,688		47,856,500,045

See page 106 for explanation of footnotes.

(continued on next page)

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2008

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value
	June 30, 2007			June 30, 2008 (a)		
				(a)	(b)	

(continued from previous page)

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2007, are final audited balances for the year then ended and, accordingly, differ from the ending balances reported in the Department of Revenue's Fiscal Year 2007 Financial and Statistical Report.

(b)	TI - Temporary Investments FA - Federal Agency Securities TN - Treasury Note TB - Treasury Bill Pre Exp - Prepaid Expenses	Rec - Accounts Receivable Inv - Inventories Bldg - Buildings Repo - Repurchase Agreement CWIP - Construction Work In Progress	Eq - Equipment CD - Certificate of Deposit CS - Common Stock
-----	--	---	--

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-State Funds Financial Schedule beginning on page 34.